

# Introduction

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This manual provides important information on campaign disclosure rules for independent expenditure committees.

## How to Use this Manual

California's Political Reform Act (the "Act") requires receipts and expenditures in election campaigns to be disclosed fully and truthfully. Since 1974, there have been over 200 amendments to the Act's campaign disclosure provisions. This manual has been prepared to assist independent expenditure committees to comply with the Act's numerous and often detailed rules. This manual is written in a "user friendly" format so that committees have a resource guide. Also provided is a list of statutes and regulations at the end of each chapter. These can be accessed on the FPPC website under the Library and Publications section.

In addition, federal and state tax laws and other rules may be applicable. Telephone numbers and website addresses for the Federal Election Commission, Internal Revenue Service, California Franchise Tax Board, and the Federal Communications Commission are listed in the Appendix.

## Controlling Law

This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the provisions of the Act's campaign disclosure laws. Each committee's activity is different, however, and may raise issues not discussed in this manual. If there are any discrepancies between the manual and the Act or its corresponding regulations, the Act and its regulations will control.

## Need Help?

If you need assistance, the Fair Political Practices Commission has a toll-free advice line:

1-866-ASK FPPC  
(1-866-275-3772)

FPPC employees are available Monday through Friday to help you. In addition, the FPPC website ([www.fppc.ca.gov](http://www.fppc.ca.gov)) contains forms, manuals, and a wealth of other helpful information.

## Don't forget these rules...

- An independent expenditure is made on the date the communication is mailed, delivered, broadcast, or otherwise disseminated to the public.
- Each independent expenditure of \$1,000 or more on behalf of a candidate or ballot measure triggers the filing of both Form 465 and Form 461.
- Filing locations for Form 465 and Form 496 are sometimes different than where the independent expenditure committee files the Form 461.
- Check the election calendar at [www.fppc.ca.gov](http://www.fppc.ca.gov) for deadlines for filing Form 496; it depends on the type of candidate or measure supported or opposed as well as the committee's status as a state electronic filer.
- Independent expenditure committees terminate automatically at the end of each calendar year. Activity from one calendar year does not trigger filing in another calendar year.
- Contributions to state or local candidates and committees may also trigger reports.
- If the committee receives contributions totaling \$1,000 or more in a calendar year, refer to the manuals for primarily formed committees or general purpose committees, rather than this manual.